

2015

CERTIFICATE

To the Clerk of , State of Kansas
We, the undersigned, officers of

City of Westmoreland

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	7	543,370	106,227	27.687
Debt Service	10-113	8	149,246	13,150	3.427
		8			
Employee Benefits	12-16, 102	9	40,000	35,285	9.197
Street Improvement	15-733	9	49,000	18,650	4.861
Special Highway		10	35,684		
Water Works - Utility	12-825d	10	330,667		
Totals		xxxxxx	1,147,967	173,312	45.172
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		11			3,836,768
Neighborhood Revitalization					Nov 1, 2014 Total Assessed Valuation

Assisted by:

Sink, Gordon & Associates LLP

Public Accountants

Address:

Commerce Bank Tower, 727 Poyntz Avenue

Manhattan, KS 66502

Email:

info@sinkgordon.com

Date Attested: 8-21

Nancy McCarty
County Clerk



[Signature]

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Governing Body

City of Westmoreland

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 173,312
2. Debt service levy in 2014 budget	- \$ 13,500
3. Tax levy excluding debt service	\$ 159,812

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014 :	+ 21,681
5. Increase in personal property for 2014 :	
5a. Personal property 2014	+ 81,497
5b. Personal property 2013	- 169,064
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2014 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2014 :	+ 0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	21,681
9. Total estimated valuation July 1, 2014	3,836,742
10. Total valuation less valuation adjustment (9 minus 8)	3,815,061
11. Factor for increase (8 divided by 10)	0.00568
12. Amount of increase (11 times 3)	+ \$ 908
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 160,720
14. Debt service levy in this 2015 budget	13,150
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	173,870
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
17. Consumer Price Index adjustment (3 times 16)	\$ 2,397
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 176,267

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Westmoreland

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	103,267	13,967	340	78
Bond & Interest	13,500	1,826	44	10
Employee Benefits	33,850	4,578	111	26
Street Improvement	22,695	3,070	75	17
TOTAL	173,312	23,441	570	131

County Treas Motor Vehicle Estimate	<u>23,441</u>	
County Treasurers Recreational Vehicle Estimate		<u>570</u>
County Treasurers 16/20M Vehicle Estimate		<u>131</u>
Motor Vehicle Factor	<u>0.13525</u>	
Recreational Vehicle Factor		<u>0.00329</u>
16/20 Vehicle Factor		<u>0.00076</u>

City of Westmoreland

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Water Works - Utility	Bond & Interest	82,941	65,957	65,767	12-825d
	Totals	82,941	65,957	65,767	
	Adjustments*				
	Adjusted Totals	82,941	65,957	65,767	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

City of Westmoreland

2015

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Series 2002 A	3/18/2002	3/18/2042	4.75	290,000	259,000	3/18	3/18	12,303	4,000	12,113	4,000
GO Series 2002 B	12/1/2002	12/1/2018	3.00-5.00	140,000	50,000	6/1; 12/1	6/1	2,310	10,000	1,880	10,000
GO Series 2007 A	9/15/2007	10/1/2027	3.90-4.45	150,000	120,000	10/1	10/1	5,230	5,000	5,035	5,000
GO Series 2007 B	9/15/2007	10/1/2015	3.90	8,000	2,000	10/1	10/1	78	1,000	39	1,000
GO Series 2009 A	5/22/2009	5/22/2049	4.38	236,000	226,298	5/22	5/22	9,901	2,696	9,783	2,814
GO Series 2011 A	5/1/2011	10/1/2021	3.50	122,000	100,000	4/1; 10/1	10/1	3,500	10,000	3,150	10,000
Total G.O. Bonds					757,298			33,322	32,696	32,000	32,814
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Loan	10/6/2005	3/1/2027	2.58	567,670	363,475	3/1; 9/1	3/1; 9/1	9,231	22,825	8,639	23,417
Total Other					363,475			9,231	22,825	8,639	23,417
Total Indebtedness					1,120,773			42,553	55,521	40,639	56,231

City

2015

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
Fire Truck	1/22/2010	84	4.25	50,000	30,342	8,408	8,408
Skid Loader	8/1/2013	60	3.20	20,000	20,000	4,392	4,392
Totals					50,342	12,800	12,800

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Westmoreland

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	222,993	205,514	206,158
Receipts:			
Ad Valorem Tax	89,307	103,267	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,653	0	
Motor Vehicle Tax	13,702	12,413	13,967
Recreational Vehicle Tax	150	221	340
16/20M Vehicle Tax	115	88	78
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cemetery	2,400	2,500	2,500
Local (Countywide) Sales Tax	116,762	116,000	116,000
Franchise Tax	26,105	21,000	21,000
Permits & Licenses	899	600	600
City Sales Tax	55,776	53,000	53,000
Dog Tags	657	500	500
RV Park Fees	7,824	5,000	5,000
Reimbursements	19,286	2,500	2,500
Pool Revenue	16,431	15,500	15,500
Donations	1,000	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	829	2,500	
Miscellaneous	6,076	3,500	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	360,972	338,589	230,985
Resources Available:	583,965	544,103	437,143
Expenditures:			
General Admission			
Personal Services	104,261	100,000	110,000
Contractual Services	98,532	80,000	100,000
Commodities	38,290	40,000	40,000
Capital Outlay	28,676	35,945	208,370
Fire			
Contractual Services	10,787	10,000	10,000
Commodities	8,707	8,500	8,500
Capital Outlay	9,073	1,000	4,000
Street Lighting - Contractual Services	0	500	500
Cemetery			
Contractual Services	660	1,000	1,000
Commodities	5,295	1,000	1,000
Capital Outlay	0	500	500
Library - Contractual Services	1,472	1,000	1,000
RV Park Fees	5,368	7,500	7,500
Pool	43,685	42,000	42,000
Contributions	550	1,000	1,000
Street - Commodities	11,603	0	0
Neighborhood Revitalization Rebate			
Miscellaneous	11,492	8,000	8,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	378,451	337,945	543,370
Unencumbered Cash Balance Dec 31	205,514	206,158	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	555,750	556,960	543,370
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			543,370
Tax Required			106,227
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			106,227

City of Westmoreland

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	25,685	38,593	45,495
Receipts:			
Ad Valorem Tax	15,202	13,500	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,865	1,826
Recreational Vehicle Tax		33	44
16/20M Vehicle Tax		13	10
Special Assessments	24,430	23,618	22,954
Transfers in from Utilities Fund	82,941	65,957	65,767
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	122,573	104,986	90,601
Resources Available:	148,258	143,579	136,096
Expenditures:			
Bond Principal	42,583	32,696	32,814
Bond Interest	35,023	33,322	32,000
KDHE Loan Principal	22,247	22,825	23,417
KDHE Loan Interest	9,809	9,231	8,639
Commission	3	10	10
Cash Basis Reserve			52,366
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	109,665	98,084	149,246
Unencumbered Cash Balance Dec 31	38,593	45,495	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	149,354	137,645	149,246
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	149,246
		Tax Required	13,150
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			13,150

City of Westmoreland

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Employee Benefits			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	29,144	33,850	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	788	0	
Motor Vehicle Tax	3,684	4,050	4,578
Recreational Vehicle Tax	44	72	111
16/20M Vehicle Tax	24	28	26
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	33,684	38,000	4,715
Resources Available:	33,684	38,000	4,715
Expenditures:			
Payroll Taxes	11,455	13,000	15,000
Health Insurance	13,056	15,000	15,000
KPERS	9,173	10,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,684	38,000	40,000
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	33,804	38,000	40,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2014 Ad Valorem Tax		

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Street Improvement			
Unencumbered Cash Balance Jan 1	12,053	27,165	27,188
Receipts:			
Ad Valorem Tax	28,941	22,695	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	833	0	
Motor Vehicle Tax	3,688	4,022	3,070
Recreational Vehicle Tax	46	72	75
16/20M Vehicle Tax	21	28	17
Reimbursements	20		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	33,549	26,817	3,162
Resources Available:	45,602	53,982	30,350
Expenditures:			
Contractual Services	0	6,000	6,000
Commodities	18,437	18,000	40,000
Capital Outlay	0	2,794	3,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	18,437	26,794	49,000
Unencumbered Cash Balance Dec 31	27,165	27,188	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	36,294	36,294	49,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2014 Ad Valorem Tax		

City of Westmoreland

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	15,735	9,024	15,524
Receipts:			
State of Kansas Gas Tax	19,828	20,000	20,160
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,828	20,000	20,160
Resources Available:	35,563	29,024	35,684
Expenditures:			
Contractual Services	26,539	12,500	34,684
Commodities		1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	26,539	13,500	35,684
Unencumbered Cash Balance Dec 31	9,024	15,524	0
2013/2014/2015 Budget Authority Amount:	41,705	36,330	35,684

Adopted Budget Water Works - Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	36,305	64,204	65,707
Receipts:			
User Fees	299,957	353,240	353,240
Late Charges	4,526	100	100
Reconnect Fees	1,350	400	400
Transfer Fees	250	0	0
Hook-ups	3,600	3,000	3,000
Taps	1,000	8,000	8,000
Reimbursements	250	120	120
Miscellaneous	1,000	100	100
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	311,933	364,960	364,960
Resources Available:	348,238	429,164	430,667
Expenditures:			
Personal Services	29,466	67,000	67,000
Contractual Services	160,471	142,000	142,000
Commodities	5,578	34,000	34,000
Capital Outlay	630	50,000	17,400
Non-Operating Sales Tax	4,066	4,500	4,500
Transfer to Bond & Interest Fund	82,941	65,957	65,767
Miscellaneous	882		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	284,034	363,457	330,667
Unencumbered Cash Balance Dec 31	64,204	65,707	100,000
2013/2014/2015 Budget Authority Amount:	385,441	401,679	330,667

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Westmoreland
will meet on August 14, 2014 at 7:00 PM at Community Center for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	378,451	25.023	337,945	26.577	543,370	106,227	27.687
Debt Service	109,665	3.761	98,084	3.475	149,246	13,150	3.427
Employee Benefits	33,684	8.166	38,000	8.712	40,000	35,285	9.197
Street Improvement	18,437	8.109	26,794	5.841	49,000	18,650	4.861
Special Highway	26,539		13,500		35,684		
Water Works - Utility	284,034		363,457		330,667		
Totals	850,810	45.059	877,780	44.605	1,147,967	173,312	45.172
Less: Transfers	82,941		65,957		65,767		
Net Expenditure	767,869		811,823		1,082,200		
Total Tax Levied	165,940		173,312		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,682,774		3,885,508		3,836,742		
Outstanding Indebtedness, January 1,	2012		2013		2014		
G.O. Bonds	844,357		799,881		757,298		
Revenue Bonds	0		0		0		
Other	268,426		385,722		363,475		
Lease Purchase Principal	47,139		37,166		50,342		
Total	1,159,922		1,222,769		1,171,115		

*Tax rates are expressed in mills

Vicki B Zentner

City Official Title: City Clerk

(First Published in the Westmoreland Recorder on Thursday, the 31st day of July, 2014 (1x))

State of Kansas
City

2015

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	378,451	25.023	337,045	26.577	543,570	106,227	27.687
Debt Service	109,665	3.761	98,084	3.475	149,246	13,150	3.427
Employee Benefits	33,684	8.166	38,000	8.712	40,000	35,285	9.197
Street Improvement	18,437	8.109	26,794	5.841	49,000	18,650	4.861
Special Highway	26,539		13,500		35,684		
Water Works - Utility	284,034		363,457		330,667		
Totals	850,810	45.059	877,780	44.605	1,147,967	173,312	45.172
Less: Transfers	82,941		65,957		65,767		
Net Expenditure	767,869		811,823		1,082,200		
Total Tax Levied	165,940		178,312		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,682,774		3,885,508		3,836,742		
Outstanding Indebtedness:							
January 1,	2012		2013		2014		
G.O. Bonds	844,357		799,881		757,298		
Revenue Bonds	0		0		0		
Other	268,426		385,722		363,475		
Lease Purchase Principal	47,139		37,166		50,343		
Total	1,159,922		1,222,769		1,171,116		

*Tax rates are expressed in mills

Vicki B Zentner
City Official Title: City Clerk